

COMMITTEE ON LEGISLATIVE RESEARCH
OVERSIGHT DIVISION

FISCAL NOTE

L.R. NO.: 3254-01
BILL NO.: HB 1760
SUBJECT: Counties: Cemeteries, Taxes
TYPE: Original
DATE: February 7, 2000

FISCAL SUMMARY

ESTIMATED NET EFFECT ON STATE FUNDS			
FUND AFFECTED	FY 2001	FY 2002	FY 2003
Total Estimated Net Effect on <u>All</u> State Funds	\$0	\$0	\$0

ESTIMATED NET EFFECT ON FEDERAL FUNDS			
FUND AFFECTED	FY 2001	FY 2002	FY 2003
Total Estimated Net Effect on <u>All</u> Federal Funds	\$0	\$0	\$0

ESTIMATED NET EFFECT ON LOCAL FUNDS			
FUND AFFECTED	FY 2001	FY 2002	FY 2003
Local Government	\$0	\$0	\$0

* **This proposal is permissive.**

Numbers within parentheses: () indicate costs or losses.

This fiscal note contains 3 pages.

FISCAL ANALYSIS

ASSUMPTION

The **Montgomery County Commission** stated that they would not assume jurisdiction of pioneer cemeteries and would not seek a tax for cemetery maintenance. Officials assume no fiscal impact.

The **Pettis County Commission** assumes this proposal is permissive and would have no fiscal impact unless the commission would act to assume maintenance of pioneer cemeteries.

Oversight assumes this proposal is permissive and would have no fiscal impact upon county funds unless the governing body would exercise powers granted by this proposal with voter approval. Oversight for purposes of this fiscal note will show fiscal impact to counties as zero.

<u>FISCAL IMPACT - State Government</u>	FY 2001 (10 Mo.)	FY 2002	FY 2003
	\$0	\$0	\$0
<u>FISCAL IMPACT - Local Government</u>	FY 2001 (10 Mo.)	FY 2002	FY 2003
	\$0	\$0	\$0

FISCAL IMPACT - Small Business

No direct fiscal impact to small businesses would be expected as a result of this proposal.

DESCRIPTION

This bill allows counties to assume jurisdiction and control over pioneer cemeteries within the county for the purpose of maintenance and repair. A pioneer cemetery is one with 6 or fewer burials in the preceding 50 years. The county may by ordinance create a cemetery board for pioneer cemeteries to assume jurisdiction and control. The county ordinance must describe the number of board members, appointment of the board, appointing authority, term of office, officials, employees, organization, procedure, and compensation. The county may delegate power and duties to the board. Costs related to the pioneer cemeteries are paid from county general revenue.

L.R. NO. 3254-01
BILL NO. HB 1760
PAGE 3 OF 3
February 7, 2000

DESCRIPTION(continued)

The bill also allows any county, upon voter approval, to levy an annual tax for maintaining cemeteries within the county and paying cemetery boards. The tax may not exceed 6.75 cents per \$100 assessed valuation on all taxable property.

This legislation is not federally mandated, would not duplicate any other program and would not require additional capital improvements or rental space.

SOURCES OF INFORMATION

Montgomery County Commission
Pettis County Commission

NOT RESPONDING

The County Commissions of: Warren, Callaway, Lincoln, Boone, Howard, Greene, Taney, Mississippi, Marion, Franklin, Ste. Genevieve, St. Louis, and Jackson Counties.



Jeanne Jarrett, CPA
Director
February 7, 2000